2005 Annual Report

OSD

Organization & Staff Development

consulting and training that make a difference

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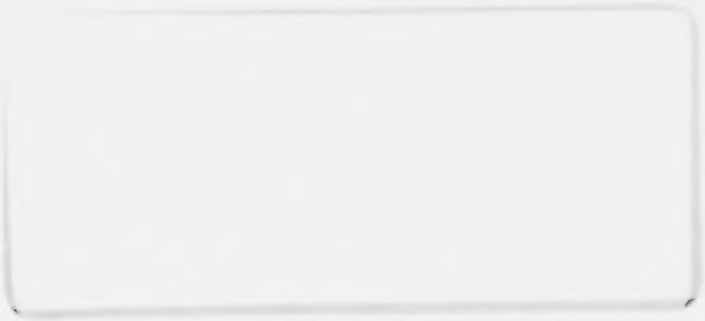

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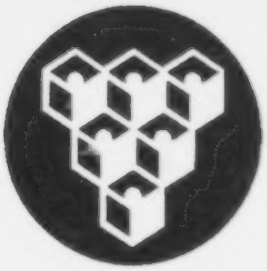
2005 Annual Report



Organization and Staff Development
Manitoba Civil Service Commission

consulting & training that make a difference

Minister responsible
for The Civil Service Act

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

His Honour
The Honourable John Harvard, P.C., O.M.
Lieutenant Governor of Manitoba
Room 235, Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please Your Honour

I am pleased to present the Eleventh Annual Report of the Organization and Staff Development Agency for the fiscal year ended March 31, 2005.

Respectfully submitted,

Greg Selinger
Minister Responsible for the Organization
and Staff Development Agency
Civil Service Commission

Manitoba

Manitoba

Civil Service Commission
Office of the Commissioner

935 – 155 Carlton Street
Winnipeg MB R3C 3H8
Fax: (204) 945-1486

Honourable Greg Selinger
Minister Responsible for the Organization
and Staff Development Agency
Civil Service Commission
103 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Mr. Selinger:

I am pleased to submit, for your consideration, the 2005 Annual Report of Organization and Staff Development (OSD) as a Special Operating Agency.

The report covers the period April 1, 2004 to March 31, 2005. During this period, OSD continued to strive to fulfill its obligations as a self-sustaining operation and to achieve its service and financial objectives.

Respectfully submitted,

Shirley L. Strutt, Q.C.
Civil Service Commissioner
Chair of the Organization
and Staff Development Agency
Advisory Board

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OSD Advisory Board as at March 31, 2005

Chair

Shirley L. Strutt, Q.C.
Commissioner
Manitoba Civil Service Commission

Agency Management

Edna Dickson
Director
Organization and Staff Development
Manitoba Civil Service Commission

Members

Gisela Rempel
Assistant Deputy Minister
Services for Persons with Disabilities Division
Manitoba Family Services and Housing

John Hosang
Assistant Deputy Minister
Engineering & Operations Division
Department of Transportation & Government Services

Marcia Thomson
Assistant Deputy Minister
Provincial Health Programs
Manitoba Health

Rose Bear
Human Resource Consultant
Human Resources Services
Department of Justice

Vince Warden
Vice President & Chief Financial Officer
Finance & Administration
Manitoba Hydro

Guy Gordon
A/Assistant Deputy Minister
Service Manitoba
Executive Council

Profile

Purpose

In 1970, the Manitoba Civil Service Commission created a branch to provide training workshops and advisory services that supported what the government wanted to achieve in the area of people and organization development.

In 1994, Organization and Staff Development (OSD) became the third Special Operating Agency of the Manitoba Government. The Special Operating Agency framework emphasizes accountability and end results. This emphasis is consistent with the OSD tradition of putting the service user first and always striving to make a difference.

Organization and Staff Development (OSD) is a program area of the Civil Service Commission. The agency provides consulting and training services. These services:

1. support implementation of government human resource policies and priorities, and
2. assist employees and their managers to solve organization problems, to improve service effectiveness, and to help realize the human potential that exists within organizations.

OSD services are available to central government, to individual departments and to other organizations outside the Manitoba Civil Service.

Commitment

OSD is committed to representing three principles in whatever the agency does.

1. The needs of those who use our service are our concern.

   This means we act with the courage necessary to understand our service users and to provide them with real help for real problems.

2. We treat others as friends, no differently than we treat ourselves.

   This means we strive to make every contact an experience that benefits our service users, makes them better off for knowing us and leaves them a little wiser.

3. Our work is important work.

   This means we serve to the best of our ability. We respect the privilege of helping Manitobans and those who represent them.

Director's Comment

OSD exceeded its 2004 - 2005 target for net earnings. The agency continues to practice prudent expenditure management. OSD makes use of seconded trainers and qualified OSD staff to deliver classroom training which offsets vendor fees. OSD continues to refine its work processes and manage inventory levels to minimize costs. OSD undertakes proactive marketing strategies to ensure sufficient participants to allow activities to be delivered at a break even point. It continues to enjoy user loyalty. In large part this is due to the flexibility and responsiveness of the agency and the expertise and commitment of the staff.

Revenue is up 32% from 2004 and OSD is reporting a net income of $83.0. Revenue from government departments is up by $316.4 or 54%. OSD has delivered 68 more customized workshops which included an increase of 8 customized workshops delivered in rural areas of Manitoba. Expenses are up $205.0 or 17% over 2004 - 2005 due in part to several projects tied to the Government-wide Renewal strategy and the purchase of course material for the on-going project with Great West Life/London Life. The redesign of the OSD web-site, the desktop refresh and registration system upgrade account for some of the increase in expenses. Professional fees are up 30%, books and course material are up 61%, food and beverages are up 34% and accommodation by 52% in support of the increased level of business activity. The number of participants attending Guide workshops was down slightly by 1% (2032 compared to 2055 for the previous year). Participant numbers in customized workshops/projects increased by 1% (5512 compared to 5453 for the previous year). Within this same category, the number of consulting projects increased 9% (81 compared to 74 for the previous year).

OSD continues to provide excellent service and exceeds the service user satisfaction level used as a performance measurement. The service users continue to consistently rate OSD programs and services as "more than satisfactory" as indicated in the individual participant evaluations and follow-up calls to clients of consulting services.

OSD is proud of its success as a Special Operating Agency. As the government moves forward in its renewal and regeneration initiative, OSD is in a strong position to support the efforts of the government. OSD has proven it can contribute while operating in a self-sustaining manner.

Progress towards Goals and Objectives

OSD continues to fulfil its Business Plan commitments. In 2004/05 OSD continued to solidify the position of the agency as a relevant and valued supplier of consulting and training services. OSD achieved its goals and objectives and performance targets.

The three goals for 2004/05 were:

1) to further explore the feasibility of the design and development of complete training packages that are delivered through internal resources.

   OSD continues to explore this area.

2) to promote agency services to rural Manitoba.

   OSD delivered 48 customized workshops in rural areas, an increase of 8 workshops from the previous fiscal year.

3) to develop partnerships with post-secondary institutions for accreditation.

   OSD has developed two significant partnerships with post-secondary institutions. OSD and the University of Winnipeg negotiated an articulation for credit agreement whereby OSD courses are now eligible for credit toward programs in the Professional Studies Program Area. Also, select OSD workshops will be offered in Brandon at Assiniboine Community College (ACU). OSD workshops may be used for credit toward programs at ACU.

OSD continues to advance the use of technology to enhance its services by completing the new web-site, introducing on-line registration and the upgrade of its Registrar system. The objectives were met and completed in the fall of 2004.

Performance Framework - Part 1 - General Training and Customized Training

Table 1 – General Training

General training are those workshops scheduled in the OSD *Guide* to training & consulting services

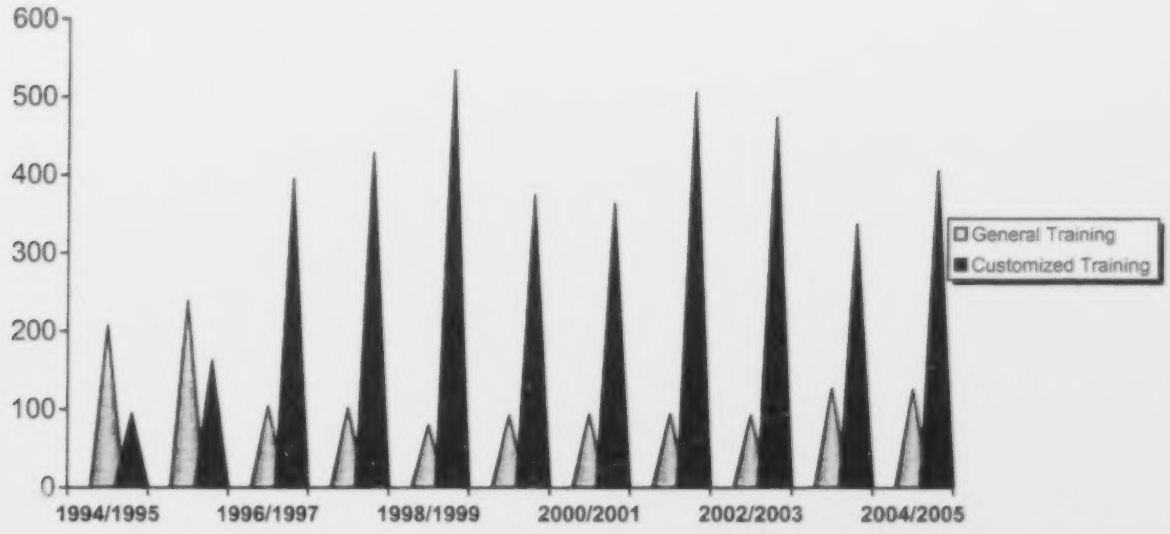
	Workshops	*Participants*	*Average*	*Rural Workshops*	*Vendors Used*	*%*
2004/05	126	2032	16	4	102	81%
2003/04	127	2055	16	11	113	89%
2002/03	93	1329	14	2	80	86%
2001/02	94	1406	15	0	84	90%
2000/01	94	1322	14	5	91	97%
1999/00	93	1197	12.9	4	84	90%
1998/99	80	1086	13.6	3	52	94%
1997/98	102	1377	13.5	15	72	71%
1996/97	104	1261	12	7	73	70%
1995/96	238	3434	14	40	127	53%

Table 2 – Customized Training

Customized Training is consulting, training or administrative services provided to a specific service user and their organization. In a few instances, it could also include offerings of general classroom training in addition to those regularly scheduled in the *Guide*.

	Number	*Participants*	*Vendors Used*	*Vendor %*
2004/05	405	5512	290	72%
2003/04	337	5453	253	75%
2002/03	474	6135	364	77%
2001/02	506	8020	355	70%
2000/01	363	5372	234	64%
1999/00	374	5736	272	73%
1998/99	534	7976	416	78%
1997/98	428	6527	304	71%
1996/97	395	5528	300	76%
1995/96	163	3045	89	55%
1994/95	95	2222	45	47%

General Training and Customized Training Chart



Performance Framework - Part 2 - Performance Targets

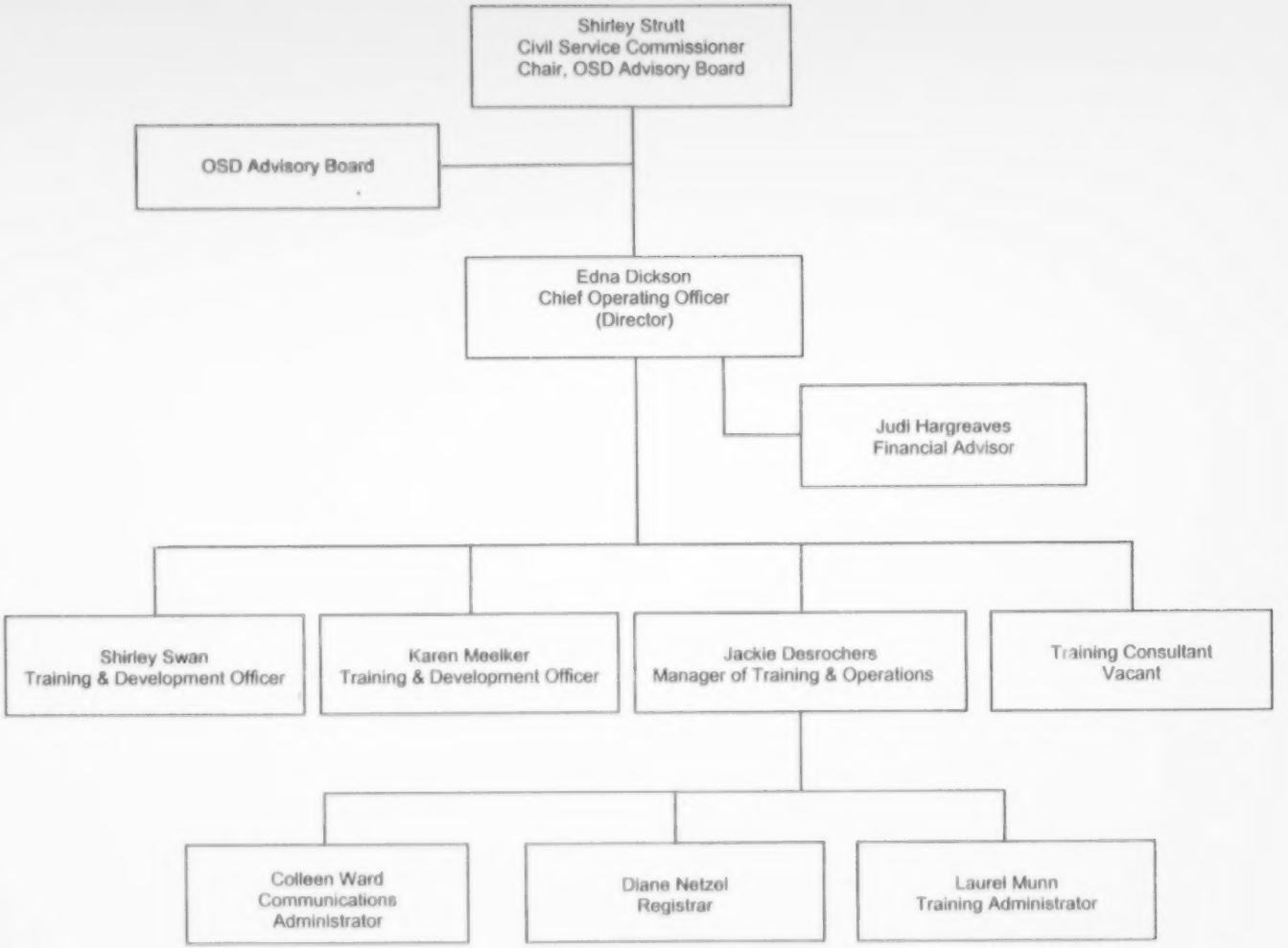
OSD Performance Part 1		
As at March 31/05	General Training (# of workshops delivered)	Customized (# of workshops / projects delivered)
Corporate (CSC sponsored)	26	89
Departmental / Public Sector	100	316
Total	126	405

OSD Performance Part 2		
*New users	Repeat Users	**User Satisfaction
30% of previous year	30% of previous year	Evaluation Feedback Rating (none less than 3.5 of 5)
Y	Y	Y

* *New users have not used OSD services for two years or more*

** *Average response by participants (per workshop) to the evaluation form question, "Your Overall Reaction to This Workshop."*

OSD Reporting Relationships



ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements
For the year ended March 31, 2005

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements

For the year ended March 31, 2005

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Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of the management of **ORGANIZATION & STAFF DEVELOPMENT** (OSD) and have been prepared in accordance with Canadian generally accepted accounting principles. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available to May 26, 2005.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions, and that established policies and procedures are followed.

The responsibility of the Auditor General is to express an independent opinion on whether the financial statements of OSD are fairly represented in accordance with Canadian generally accepted accounting principles. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,

ORGANIZATION & STAFF DEVELOPMENT

Edna Dickson, Director
May 26, 2005

Auditors' Report

To the Auditor General
Province of Manitoba

We have audited the balance sheet of **Organization & Staff Development - An Agency of the Special Operating Agencies Financing Authority** as at March 31, 2005 and the statements of operations and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2005 and the results of its operations and the changes in its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Winnipeg, Manitoba
May 26, 2005

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Balance Sheet

March 31	2005	2004
		(000's)
Assets		
Current Assets		
Cash and bank (Note 3)	$ 288	$ 134
Short-term investments	377	287
Accounts receivable	79	60
Inventories	5	11
Prepaid expenses	2	-
	751	492
Receivable from Province of Manitoba (Note 4)	39	39
Capital assets (Note 5)	8	11
	$ 798	$ 542
Liabilities and Equity		
Current Liabilities		
Accounts payable and accrued liabilities (Note 9)	$ 369	$ 202
Severance liability (Note 4)	68	62
	437	264
Equity		
Retained earnings	361	278
	$ 798	$ 542

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Statement of Operations and Retained Earnings

For the year ended March 31

(000's)

	2005 Actual	2004 Actual	Variance	Budget	Variance
Revenue					
Training and consulting	$ 1,474	$ 1,118	$ 356	$ 1,190	$ 284
Interest	8	8	-	7	1
	1,482	1,126	356	1,197	285
Expenses					
Professional fees	543	419	124	360	183
Salaries and benefits	471	440	31	550	(79)
Books and course materials	95	59	36	38	57
Accommodations	79	52	27	48	31
Food and beverages	67	50	17	49	18
Desk top management	28	32	(4)	38	(10)
Communications	26	13	13	17	9
Transportation	21	18	3	24	(3)
Occupancy costs	16	16	-	17	(1)
Office supplies	15	17	(2)	8	7
Professional development	12	8	4	8	4
Marketing	10	25	(15)	18	(8)
Rentals	8	7	1	15	(7)
Other	5	6	(1)	3	2
Amortization	3	3	-	2	1
Bad debt	-	29	(29)	-	-
	1,399	1,194	205	1,195	204
Net income (loss) for the year	83	(68)	151	2	81
Retained earnings beginning of year, as previously reported	306	373			
Correction of prior period (Note 9)	(28)	(27)			
Retained earnings beginning of year, as restated	278	346			
Retained earnings, end of year	$ 361	$ 278			

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Statement of Cash Flows

For the year ended March 31	2005	2004
		(000's)
Cash Flows from Operating Activities		
Net income (loss) for the year	$ 83	$ (68)
Adjustments for		
Amortization of capital assets	3	3
	86	(65)
Net change in non-cash working capital balances	158	50
	244	(15)
Cash Flows from Investing Activities		
Purchase of capital assets	-	(5)
Increase (decrease) in cash and cash equivalents during the year	244	(20)
Cash and cash equivalents, beginning of year	421	441
Cash and cash equivalents, end of year	$ 665	$ 421
Represented by		
Cash and bank	$ 288	$ 134
Short-term investments	377	287
	$ 665	$ 421

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Notes to Financial Statements

March 31, 2005 **(000's)**

1. Nature of Organization

Effective April 1, 1994, Organization and Staff Development (OSD) of the Civil Service Commission was designated by regulation as a Special Operating Agency under The Special Operating Agencies Financing Authority Act and operates under a charter approved by the Lieutenant Governor in Council. Its mandate is to provide consulting and training services to support the implementation of the government's human resource policies and priorities.

The Agency is financed through the Special Operating Agencies Financing Authority. The Financing Authority has the mandate to hold and acquire assets required for and resulting from Agency operations. It finances the Agency through repayable loans and working capital advances. This financial framework enables the Agency to operate in a business-like manner according to public policy expectations.

A Management Agreement between the Financing Authority and the Minister responsible for the Civil Service Commission assigns responsibility to the Agency to manage and account for the Agency related assets and operations on behalf of the Financing Authority.

OSD continues to be part of the Civil Service Commission under the general direction of the Commissioner and ultimately the policy direction of the Minister responsible for The Civil Service Act.

OSD remains bound by relevant legislation and regulations. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

OSD is economically dependant on the Province of Manitoba. Currently, the Agency derives most of its revenue from the Province of Manitoba and all of its capital financing requirements through the Financing Authority.

2. Significant Accounting Policies

Basis of Reporting

The financial statements of the Agency are presented in accordance with Canadian generally accepted accounting principles.

Revenue Recognition

Training and consulting revenue is recorded on an accrual basis by specific project.

Use of Estimates

In preparing the Agency's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Financial Instruments

The Agency's financial instruments consist of cash, accounts receivable, investments and accounts payable. It is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital Assets

Rates of amortization applied to write off the cost of capital assets over their estimated life are as follows:

Machinery and equipment	20% declining balance
Furniture and fixtures	20% declining balance
Computer equipment	20% straight line

In the year of acquisition, amortization is calculated at one half of the rate indicated above.

March 31, 2005 (000's)

3. Working Capital

The Agency has an authorized line of working capital advances of $120 which was unused and available at March 31, 2005.

4. Severance Liability

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The estimate of the liability was based on the method of calculation set by the Province of Manitoba.

The Province of Manitoba has accepted responsibility for the severance benefits accumulated by the Agency's employees to March 31, 1998. Accordingly, the opening severance pay liability balance as at April 1, 1998 calculated at $33 was completely offset by a receivable from the Province of Manitoba. The receivable from the Province of Manitoba, or portion thereof, for Organization and Staff Development, will be collected in the event there is a cash shortfall. However, this is only likely to happen on the dissolution of the Agency.

An actuarial valuation report of the Agency's severance liability as at March 31, 2000 was completed in 2001. The liability as at March 31, 2000 was restated to $42 and the receivable from the Province of Manitoba was restated to $39. The report provides a formula to update the liability on an annual basis. In accordance with the formula, the Agency's actuarial liability has been calculated to be $68 as at March 31, 2005.

5. Capital Assets

	2005			2004		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Machinery and equipment	$ 5	$ 2	$ 3	$ 5	$ -	$ 5
Furniture & fixtures	10	8	2	10	8	2
Computers	12	9	3	12	8	4
	$ 27	$ 19	$ 8	$ 27	$ 16	$ 11

6. Public Sector Compensation

Pursuant to the disclosure required by The Public Sector Compensation Disclosure Act, no remuneration was paid to Advisory Board members. During the fiscal year ended March 31, 2005, the following employees received compensation of $50,000 or more.

	2005	2004
K. Meekler	$ 58	$ 56
J. Desrochers	66	58
E. Dickson	70	59
S. Swan	52	-

7. Related Party Transactions

The Agency is related in terms of common ownership to all Province of Manitoba created Departments, Agencies and Crown Corporations. The Agency enters into transactions with these entities in the normal course of business.

8. Pension Benefits

Employees of OSD are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act, administered by the Civil Service Superannuation Board (CSSB).

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Agency transferred to the Province the pension liability for its employees.

Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2005 was $20 (2004 - $18).

9. Restatement of Prior Periods

In 2004 and prior years, accrued liabilities did not include all vacation earned by employees as at March 31 for use in the following year. This change to include all vacation earned to March 31 has been reflected in the current and prior year.

As a result, beginning retained earnings for 2004 has decreased by $27, salaries and benefits expense in 2004 has increased by $1, and accounts payable and accrued liabilities have increased by $28 as at March 31, 2004.

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www.gov.mb.ca/csc/osd

Manitoba Civil Service Commission

Rapport annuel de 2005

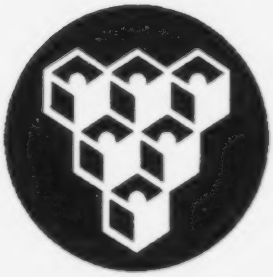
OSD

Organization & Staff Development

consulting and training that make a difference

www.gov.mb.ca/csc/osd

Rapport annuel de 2005



Perfectionnement et formation (OSD)
Commission de la fonction publique du Manitoba

Conseils et formation font toute la différence.

Minister responsible
for The Civil Service Act

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

Monsieur le lieutenant-gouverneur
Son Honneur l'honorable John Harvard, C.P., O.M.
Lieutenant-gouverneur du Manitoba
Palais législatif, bureau 235
Winnipeg (Manitoba)
R3C 0V8

Monsieur le lieutenant-gouverneur,

Je suis heureux de vous présenter le 11e rapport annuel de l'organisme chargé du perfectionnement de la formation pour l'exercice qui s'est terminé le 31 mars 2005.

Je vous prie d'agréer, Monsieur le lieutenant-gouverneur, l'expression de ma haute considération.

Greg Selinger
Ministre délégué
à la Commission de la fonction publique,
Organisme chargé du perfectionnement et de la formation (OSD)

Manitoba

Manitoba

Commission de la fonction publique
Bureau de la commissaire

155, rue Carlton, bureau 935
Winnipeg (Manitoba) R3C 3H8
Téléc. : (204) 945-1486

Monsieur Greg Selinger
Ministre délégué à la Commission de la fonction publique
Organisme chargé du perfectionnement et de la formation
Palais législatif, salle 103
Winnipeg, (Manitoba)
R3C 0V8

Monsieur le ministre,

Je suis heureuse de vous présenter le rapport annuel 2005 de l'organisme chargé du perfectionnement et de la formation (OSD), en tant qu'organisme de service spécial.

Le rapport couvre la période du 1er avril 2004 au 31 mars 2005. Durant cette période, l'OSD a continué à s'efforcer à s'acquitter de ses obligations en tant qu'organisme autonome et à atteindre ses objectifs en ce qui a trait à ses services et à ses finances.

C'est avec mes respects, Monsieur le ministre, que je vous soumets ce document.

Shirley L. Strutt, c.r.
Commissaire de la Commission de la fonction publique
Présidente du Conseil consultatif de l'OSD

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Conseil consultatif de l'OSD, au 31 mars 2005

Présidente

Shirley L. Strutt, c.r.
commissaire
Commission de la fonction publique du Manitoba

Gestion de l'organisme

Edna Dickson
directrice
Perfectionnement et formation (OSD)
Commission de la fonction publique du Manitoba

Membres

Gisela Rempel
sous-ministre adjointe
Division des services pour personnes handicapées
Services à la famille et Logement Manitoba

John Hosang
sous-ministre adjoint
Division du génie routier et des opérations,
Transports et Services gouvernementaux Manitoba

Marcia Thomson
Sous-ministre adjoint
Programmes de santé provinciaux
Santé Manitoba

Rose Bear
conseillère en ressources humaines
Service des ressources humaines
Justice Manitoba

Vince Warden
vice-président et directeur général
Administration et finances
Hydro-Manitoba

Guy Gordon
Sous-ministre adjoint pár intérim
Service Manitoba
Conseil exécutif

Profil

Objectif

En 1970, la Commission de la fonction publique du Manitoba a créé une direction visant à fournir des ateliers de formation et des services de consultation qui appuyaient ce que le gouvernement voulait réaliser dans le domaine de la formation et du perfectionnement.

En 1994, l'OSD est devenu le troisième organisme de service spécial du gouvernement du Manitoba. La structure des organismes de service spécial est axée sur la responsabilisation et les résultats obtenus. Cela est conforme à la tradition de l'OSD qui consiste à privilégier l'utilisateur des services et à s'efforcer toujours de faire la différence.

L'OSD est un secteur de programme de la Commission de la fonction publique. L'organisme fournit des services de conseils et de formation. Ces services permettent :

1. d'appuyer la mise en œuvre des directives et des priorités gouvernementales en matière de ressources humaines;

2. d'aider les employés et leurs responsables à résoudre les problèmes d'organisation, à améliorer l'efficacité des services et à réaliser le potentiel humain qui existe au sein des organismes.

Les services de l'OSD sont offerts à l'ensemble du gouvernement, à chaque ministère et à d'autres organismes externes à la Commission de la fonction publique.

Engagement

À l'OSD, nous sommes déterminés à respecter trois principes dans toutes nos activités.

1. Nous préoccupons des besoins de ceux qui utilisent nos services.

   Cela signifie que nous agissons avec le courage nécessaire pour comprendre les utilisateurs de nos services et pour les aider vraiment à résoudre de vrais problèmes.

2. Nous accordons aux autres le même traitement qu'à nous mêmes.

   Cela signifie que nous nous efforçons de faire de chaque contact une expérience qui bénéficie à tous les utilisateurs de nos services, les rende heureux d'avoir fait appel à nous et les rende plus avisés.

3. Notre travail est important.

   Cela signifie que nous offrons des services du mieux que nous pouvons. Nous sommes conscients du privilège qui consiste à aider les Manitobains et les Manitobaines, ainsi que les personnes qui les représentent.

Commentaires de la directrice

L'OSD a atteint sa cible de 2004-2005 en ce qui concerne ses gains nets. L'organisme continue d'avoir recours à des pratiques de dépenses prudentes. Il a eu recours à des formateurs détachés et à des membres de son personnel qualifié pour offrir de la formation en classe, ce qui lui a permis de compenser les honoraires des fournisseurs. L'OSD continue de mettre au point ses méthodes de travail et de gérer ses niveaux de stock afin de minimiser les coûts. Il a recours à des stratégies de commercialisation proactives afin d'avoir un nombre suffisant de participants pour que les activités offertes atteignent le seuil de rentabilité. L'OSD continue de bénéficier de la loyauté des utilisateurs de ses services. Cela est dû, en grande partie, à la flexibilité et à la réceptivité de l'organisme et à l'expertise et au dévouement de son personnel.

Les recettes ont augmenté de 32 % par rapport à 2004, et l'OSD déclare un revenu net de 83 000 $. Les recettes provenant des ministères ont augmenté de 316 400 $ ou 54 %. L'OSD a offert 68 ateliers sur mesure améliorés et a augmenté sa présence en régions rurales à raison de 8 ateliers de plus par rapport à l'année précédente. Les dépenses ont augmenté de 205 000 $ (ou 17 %) par rapport à 2004 en raison en partie de plusieurs projets liés à la stratégie de renouvellement pour l'ensemble du gouvernement et de l'achat de matériel didactique pour le projet permanent de la Great-West, compagnie d'assurance-vie et de la London Life, Compagnie d'Assurance-Vie. L'augmentation des dépenses est due à la nouvelle conception du site Web de l'OSD, au rafraîchissement du bureau et à la mise à jour du système d'inscription. Les honoraires ont augmenté de 30 %, les livres et le matériel didactique de 61 %l'alimentation et les boissons de 34% et le logement de 52 %, étant donné le niveau plus élevé d'activités professionnelles. Le nombre de participants des ateliers offerts selon le *Guide* a diminué légèrement de 1 % (2032 par rapport à 2055 l'année précédente). Le nombre de participants aux ateliers et projets sur mesure a augmenté de 1 % (5 512 par rapport à 5 453 l'année précédente). Le nombre de projets de consultation a augmenté de 9 % (81 par rapport à 74 l'année précédente)

L'OSD continue d'offrir d'excellents services et à surpasser le niveau de satisfaction des utilisateurs de ses services qui sert de mesure d'évaluation. Les utilisateurs des services continuent d'indiquer que les programmes et les services de l'OSD étaient « plus que satisfaisants » au cours des évaluations individuelles des participants et des appels de suivi aux clients des services de consultation.

L'OSD est fier de son succès en tant qu'organisme de service spécial. Alors que le gouvernement va de l'avant avec son initiative de renouvellement et de régénération, l'OSD est en excellente position pour appuyer ses efforts. L'OSD a prouvé qu'il peut offrir son soutien au gouvernement tout en étant autonome.

Progrès réalisés en matière de buts et d'objectifs

L'OSD continue de respecter les engagements de son plan d'activités. En 2004-2005, l'OSD a continué de solidifier sa position en tant que fournisseur approprié et important de services de consultation et de formation. L'OSD a réalisé ses buts et objectifs, ainsi que ses cibles de rendement.

Les trois buts de l'exercice 2004-2005 ont été les suivants :

1) Étudier davantage la possibilité de concevoir et d'élaborer les séries complètes de séances de formation offertes par le biais d'Internet.

2) Promouvoir les services de l'organisme dans les régions rurales du Manitoba.

   L'OSD offre 48 ateliers sur mesure dans les régions rurales, soit 8 ateliers de plus par rapport à l'exercice précédent.

3) Élaborer des partenariats avec des établissements post-secondaires pour la reconnaissance des crédits.

   L'OSD et l'Université de Winnipeg ont négocié une entente concernant l'articulation des programmes et la reconnaissance des crédits selon laquelle les cours de l'OSD peuvent désormais être crédités pour les programmes d'études professionnelles. Également, des ateliers choisis de l'OSD seront offerts au Assiniboine Community College (ACU) de Brandon. Les ateliers de l'OSD peuvent donner des crédits pour les programmes offerts à l'ACU.

L'OSD continue de faire avancer l'utilisation de la technologie pour améliorer ses services en actualisant son site Web, en offrant la possibilité de s'inscrire en ligne et en améliorant son système d'inscription. Les objectifs ont été atteints au cours de l'automne 2004.

Cadre de rendement - Partie 1 – Formation et Formation sur Mesure

Tableau 1 – Formation

Formation générale selon l'horaire du *Guide* des services de formation et de conseils de l'OSD

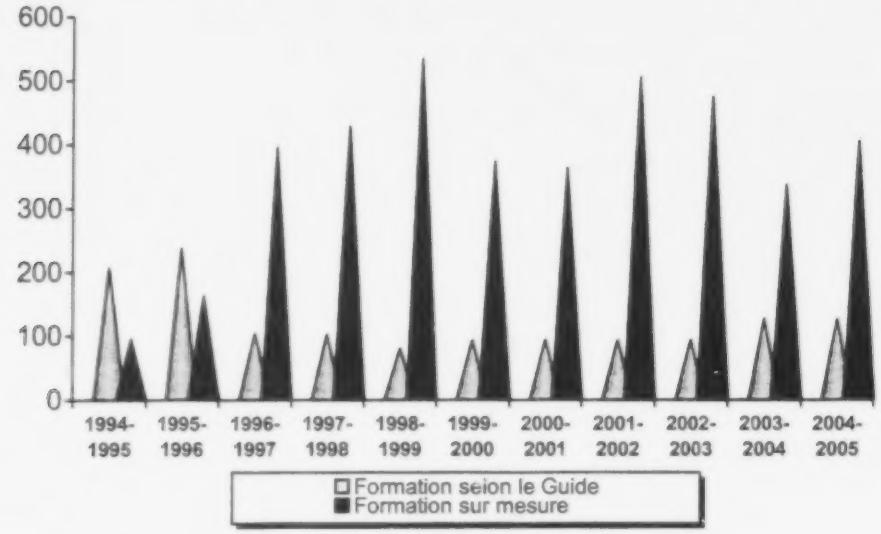
	Ateliers	*Participants*	*Moyenne*	*Ateliers en régions rurales*	*Fournisseurs utilisés*	*%*
2004-2005	126	2032	16	4	102	81 %
2003-2004	127	2055	16	11	113	89 %
2002-2003	93	1329	14	2	80	86 %
2001-2002	94	1406	15	0	84	90 %
2000-2001	94	1322	14	5	91	97 %
1999-2000	93	1197	12.9	4	84	90 %
1998-1999	80	1086	13.6	3	52	94 %
1997-1998	102	1377	13.5	15	72	71 %
1996-1997	104	1261	12	7	73	70 %
1995-1996	238	3434	14	40	127	53 %

Tableau 2 – Formation sur mesure

La formation sur mesure s'entend des services de conseils, de formation et d'administration fournis à des utilisateurs de services particuliers et à leur organisme. Parfois, cela pourrait également s'entendre des séances de formation générale en classes en plus de celles prévues dans le *Guide*.

	Nombre	*Participants*	*Fournisseurs utilisés*	*% de fournisseurs*
2004-2005	405	5512	290	72 %
2003-2004	337	5453	253	75 %
2002-2003	474	6135	364	77 %
2001-2002	506	8020	355	70 %
2000-2001	363	5372	234	64 %
1999-2000	374	5736	272	73 %
1998-1999	534	7976	416	78 %
1997-1998	428	527	304	71 %
1996-1997	395	5528	300	76 %
1995-1996	163	3045	89	55 %
1994-1995	95	2222	45	47 %

Graphique – Formation et formation sur mesure



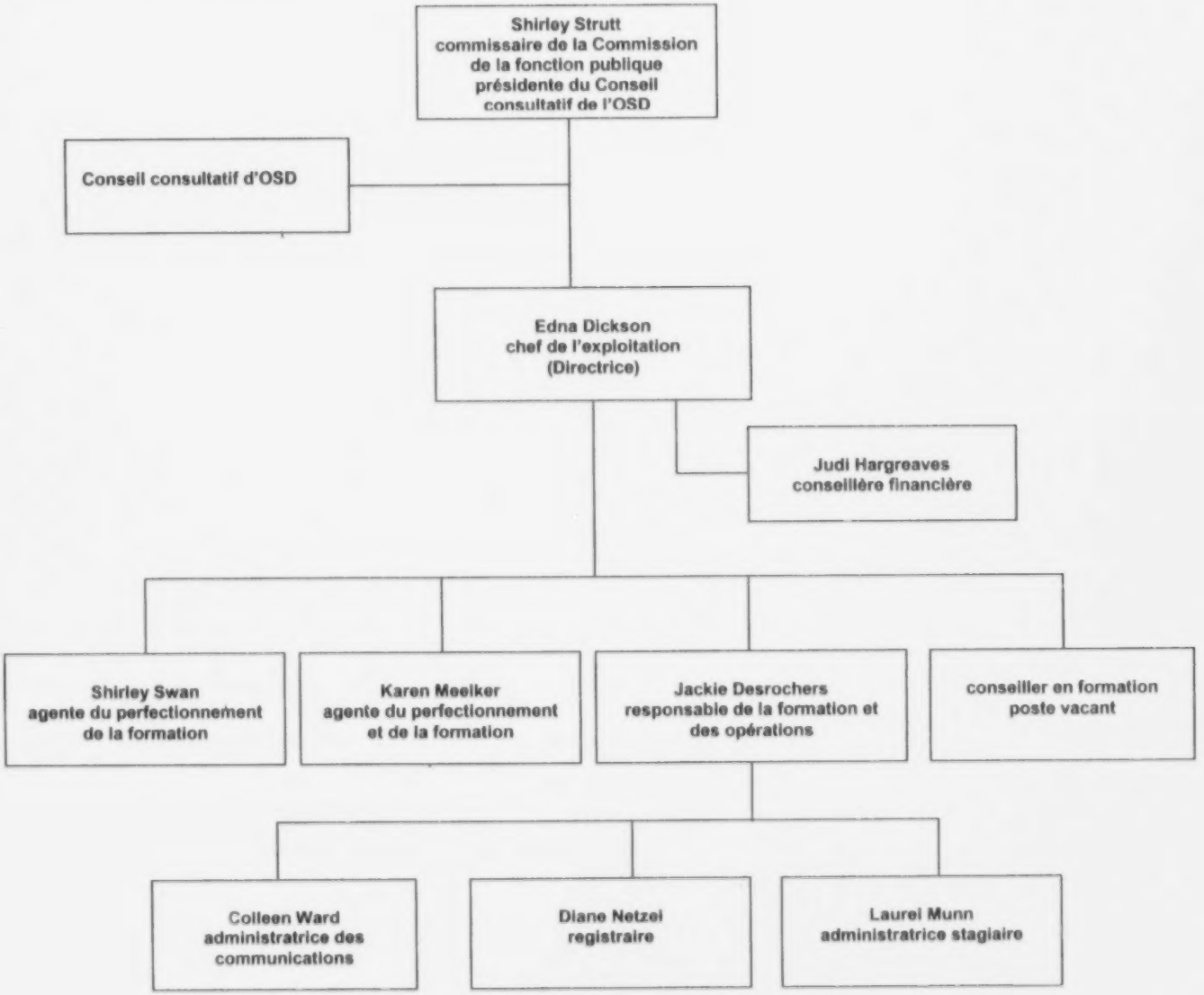
***Cadre de rendement - Partie 2* – Cibles de rendement**

Partie 1 – Rendement de l'OSD (CA)		
Au 31 mars 2005	Guide (nombre d'ateliers offerts)	Projets et ateliers internes (nbre d'ateliers et de projets offerts)
Entreprises	26	89
Secteur public et ministères	100	316
Total	126	405

Partie 2 – Rendement de l'OSD (CA)		
Nouveaux utilisateurs	Utilisateurs réitérants	**Satisfaction des utilisateurs
30 % de l'exercice précédent	30 % de l'exercice précédent	Taux de rétroaction (pas moins de 3,5 sur 5)
CA	CA	CA

- *Les nouveaux utilisateurs n'ont pas eu recours à l'OSD pendant deux ans ou plus.*
- ***Réponse moyenne des participants (par atelier) à la question du formulaire d'évaluation suivante « Quelle est votre impression générale de cet atelier? ».*

Organigramme de l'OSD



ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements
For the year ended March 31, 2005

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements

For the year ended March 31, 2005

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Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of the management of **ORGANIZATION & STAFF DEVELOPMENT** (OSD) and have been prepared in accordance with Canadian generally accepted accounting principles. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available to May 26, 2005.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions, and that established policies and procedures are followed.

The responsibility of the Auditor General is to express an independent opinion on whether the financial statements of OSD are fairly represented in accordance with Canadian generally accepted accounting principles. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,

ORGANIZATION & STAFF DEVELOPMENT

Edna Dickson, Director
May 26, 2005

Auditors' Report

To the Auditor General
Province of Manitoba

We have audited the balance sheet of **Organization & Staff Development - An Agency of the Special Operating Agencies Financing Authority** as at March 31, 2005 and the statements of operations and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2005 and the results of its operations and the changes in its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Winnipeg, Manitoba
May 26, 2005

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Balance Sheet

March 31	2005	2004
		(000's)
Assets		
Current Assets		
Cash and bank (Note 3)	$ 288	$ 134
Short-term investments	377	287
Accounts receivable	79	60
Inventories	5	11
Prepaid expenses	2	-
	751	492
Receivable from Province of Manitoba (Note 4)	39	39
Capital assets (Note 5)	8	11
	$ 798	$ 542
Liabilities and Equity		
Current Liabilities		
Accounts payable and accrued liabilities (Note 9)	$ 369	$ 202
Severance liability (Note 4)	68	62
	437	264
Equity		
Retained earnings	361	278
	$ 798	$ 542

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Statement of Operations and Retained Earnings

For the year ended March 31

(000's)

	2005 Actual	2004 Actual	Variance	Budget	Variance
Revenue					
Training and consulting	$ 1,474	$ 1,118	$ 356	$ 1,190	$ 284
Interest	8	8	-	7	1
	1,482	1,126	356	1,197	285
Expenses					
Professional fees	543	419	124	360	183
Salaries and benefits	471	440	31	550	(79)
Books and course materials	95	59	36	38	57
Accommodations	79	52	27	48	31
Food and beverages	67	50	17	49	18
Desk top management	28	32	(4)	38	(10)
Communications	26	13	13	17	9
Transportation	21	18	3	24	(3)
Occupancy costs	16	16	-	17	(1)
Office supplies	15	17	(2)	8	7
Professional development	12	8	4	8	4
Marketing	10	25	(15)	18	(8)
Rentals	8	7	1	15	(7)
Other	5	6	(1)	3	2
Amortization	3	3	-	2	1
Bad debt	-	29	(29)	-	-
	1,399	1,194	205	1,195	204
Net income (loss) for the year	83	(68)	151	2	81
Retained earnings beginning of year, as previously reported	306	373			
Correction of prior period (Note 9)	(28)	(27)			
Retained earnings beginning of year, as restated	278	346			
Retained earnings, end of year	$ 361	$ 278			

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Statement of Cash Flows

For the year ended March 31	2005	2004
		(000's)
Cash Flows from Operating Activities		
Net income (loss) for the year	$ 83	$ (68)
Adjustments for		
Amortization of capital assets	3	3
	86	(65)
Net change in non-cash working capital balances	158	50
	244	(15)
Cash Flows from Investing Activities		
Purchase of capital assets	-	(5)
Increase (decrease) in cash and cash equivalents during the year	244	(20)
Cash and cash equivalents, beginning of year	421	441
Cash and cash equivalents, end of year	$ 665	$ 421
Represented by		
Cash and bank	$ 288	$ 134
Short-term investments	377	287
	$ 665	$ 421

The accompanying notes are an integral part of these financial statements.

ORGANIZATION & STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Notes to Financial Statements

March 31, 2005 **(000's)**

1. Nature of Organization

Effective April 1, 1994, Organization and Staff Development (OSD) of the Civil Service Commission was designated by regulation as a Special Operating Agency under The Special Operating Agencies Financing Authority Act and operates under a charter approved by the Lieutenant Governor in Council. Its mandate is to provide consulting and training services to support the implementation of the government's human resource policies and priorities.

The Agency is financed through the Special Operating Agencies Financing Authority. The Financing Authority has the mandate to hold and acquire assets required for and resulting from Agency operations. It finances the Agency through repayable loans and working capital advances. This financial framework enables the Agency to operate in a business-like manner according to public policy expectations.

A Management Agreement between the Financing Authority and the Minister responsible for the Civil Service Commission assigns responsibility to the Agency to manage and account for the Agency related assets and operations on behalf of the Financing Authority.

OSD continues to be part of the Civil Service Commission under the general direction of the Commissioner and ultimately the policy direction of the Minister responsible for The Civil Service Act.

OSD remains bound by relevant legislation and regulations. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

OSD is economically dependant on the Province of Manitoba. Currently, the Agency derives most of its revenue from the Province of Manitoba and all of its capital financing requirements through the Financing Authority.

2. Significant Accounting Policies

Basis of Reporting

The financial statements of the Agency are presented in accordance with Canadian generally accepted accounting principles.

Revenue Recognition

Training and consulting revenue is recorded on an accrual basis by specific project.

Use of Estimates

In preparing the Agency's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Financial Instruments

The Agency's financial instruments consist of cash, accounts receivable, investments and accounts payable. It is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital Assets

Rates of amortization applied to write off the cost of capital assets over their estimated life are as follows:

Machinery and equipment	20% declining balance
Furniture and fixtures	20% declining balance
Computer equipment	20% straight line

In the year of acquisition, amortization is calculated at one half of the rate indicated above.

3. Working Capital

The Agency has an authorized line of working capital advances of $120 which was unused and available at March 31, 2005.

4. Severance Liability

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The estimate of the liability was based on the method of calculation set by the Province of Manitoba.

The Province of Manitoba has accepted responsibility for the severance benefits accumulated by the Agency's employees to March 31, 1998. Accordingly, the opening severance pay liability balance as at April 1, 1998 calculated at $33 was completely offset by a receivable from the Province of Manitoba. The receivable from the Province of Manitoba, or portion thereof, for Organization and Staff Development, will be collected in the event there is a cash shortfall. However, this is only likely to happen on the dissolution of the Agency.

An actuarial valuation report of the Agency's severance liability as at March 31, 2000 was completed in 2001. The liability as at March 31, 2000 was restated to $42 and the receivable from the Province of Manitoba was restated to $39. The report provides a formula to update the liability on an annual basis. In accordance with the formula, the Agency's actuarial liability has been calculated to be $68 as at March 31, 2005.

5. Capital Assets

	2005			2004		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Machinery and equipment	$ 5	$ 2	$ 3	$ 5	$ -	$ 5
Furniture & fixtures	10	8	2	10	8	2
Computers	12	9	3	12	8	4
	$ 27	$ 19	$ 8	$ 27	$ 16	$ 11

6. Public Sector Compensation

Pursuant to the disclosure required by The Public Sector Compensation Disclosure Act, no remuneration was paid to Advisory Board members. During the fiscal year ended March 31, 2005, the following employees received compensation of $50,000 or more.

	2005	2004
K. Meekler	$ 58	$ 56
J. Desrochers	66	58
E. Dickson	70	59
S. Swan	52	-

7. Related Party Transactions

The Agency is related in terms of common ownership to all Province of Manitoba created Departments, Agencies and Crown Corporations. The Agency enters into transactions with these entities in the normal course of business.

8. Pension Benefits

Employees of OSD are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act, administered by the Civil Service Superannuation Board (CSSB).

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Agency transferred to the Province the pension liability for its employees.

Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2005 was $20 (2004 - $18).

9. Restatement of Prior Periods

In 2004 and prior years, accrued liabilities did not include all vacation earned by employees as at March 31 for use in the following year. This change to include all vacation earned to March 31 has been reflected in the current and prior year.

As a result, beginning retained earnings for 2004 has decreased by $27, salaries and benefits expense in 2004 has increased by $1, and accounts payable and accrued liabilities have increased by $28 as at March 31, 2004.

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Manitoba Civil Service Commission